



CANNON BUILDING
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STATE OF DELAWARE
DEPARTMENT OF STATE

DIVISION OF PROFESSIONAL REGULATION

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PUBLIC MEETING MINUTES:	BOARD OF ACCOUNTANCY
MEETING DATE AND TIME:	Wednesday, April 20, 2011 at 9:00 a.m.
PLACE:	861 Silver Lake Boulevard, Dover, Delaware Conference Room B , second floor of the Cannon Building
MINUTES APPROVED:	May 18, 2011

MEMBERS PRESENT

Michael Wollaston, Professional Member, Secretary
James Cohee, Professional Member
Sharron Cirillo, Professional Member
Jeffrey Premo, Professional Member
Robert Paretta, Educational Member
Carmetah Murray, Public Member

ABSENT

Robert Mosch, Professional Member, President
Judith Scarborough, Professional Member
Gary Pippin, Public Member

DIVISION STAFF/DEPUTY ATTORNEY GENERAL

Daniel Stevenson, Deputy Attorney General
Catherine Simon, Administrative Specialist II
Judy Letterman, Administrative Specialist III

ALSO PRESENT

Dana Rubenstein, Delaware Society of CPA

CALL TO ORDER

Mr. Wollaston called the meeting to order at 9:05 a.m.

REVIEW OF MINUTES

The Board elected to table this item until the May meeting.

UNFINISHED BUSINESS

Propose to Deny Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to propose to deny the applications of Sharon Reid-Wright, Michael Beck, Taiji Tsuji, Se Jung Jung, Masaki Maehara, Loreka Samuel, Shannon Daly, Sonia Selvaratnam, Yoshihisa Aihara, Helen Choi, Hai-Ran Xu and Takashi Watanabe since they have not submitted the additional documentation as requested.. The motion was unanimously carried.

Re-Review of Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to approve the applications of Qin Yang, Bradley Feeney, Shino Umemoto, Hiroko Kato and John Dyer and to table the applications of Wayne Thompson pending proof degree evaluation, Alec Rife pending proof that his supervisor was a licensed CPA during the time of supervision, Nishta Sharma pending proof of completion of a Delaware specific ethics and additional non-self-study CPEs, and Satoshi Nagasaka pending receipt of a notarized work experience affidavit. The motion was unanimously carried.

Review of Consent Order

A motion was made by Mr. Paretta, seconded by Ms. Murray to table the review of the Consent Order for Complaint #04-01-11 until the full Board is present. The motion unanimously carried.

Signing of Decision and Order

Mr. Stevenson presented the Board with the Decision and Order from the disciplinary hearings held on March 16, 2011 for Jennings Hastings and Sonya Bockman. The Board accepted and signed the Order as written.

Mr. Stevenson presented the Board with the Decision and Order from the disciplinary hearing held on February 16, 2011 for Deloitte & Touchè, LLP. The Board accepted and signed the Order as written.

NEW BUSINESS

Ratification of CPA Certificate Applications

A motion was made by Mr. Cohee, seconded by Mr. Paretta to ratify the applications of Hiroko Kato, John Dyer, Masaki Watanabe, Mizue Amano, Vani Ramaiah, Mehran Rende, Tyler McDiarmid, John Maina, Youngwan Jung, John Quach, Mohamed Elhabib, Fei Zhao, Keiko Kobayashi, Akinori Enokizono, Hiromi Aizawa, Ayako Saito and Justin Kachappilly. The motion was unanimously carried.

Review of CPA Permit Applications

A motion was made by Mr. Paretta, seconded by Mr. Cohee, to approve the applications of Barbara Mitana, Julia Kogan, Boniface Onekalit, Thomas Valvano, Jesse Wipf, Lisa DeRose, Sean Balliet, Amit Goswami, Victoria Raivitch and John Fay and to table the applications of Bashar Alamat and David Dunkelberger pending receipt of proof of completion of 80 acceptable CPE. The motion was unanimously carried.

Review of CPA Certificate and Permit to Practice Applications

A motion was made by Mr. Paretta, seconded by Ms. Murray to approve the applications of Brian LaBrunda, Ashley Royall, Stephan Klee, Donald Atkins, Meenaish Damania, Xuwei Zhu, Yonatan Nagler, Angelika Leuthner, Hee Young Kim, Terri Hicks, Genevieve Fraser, Albert Tsang, Jeffrey Graber, Gregory Mazur, Yogesh Shah, Elizabeth Gaasbeck, Min Hui Huang, Michael Mood, Eduardo Montorro, Dinesh Ganglani, Michelle Figueroa, Yongli Lu, Michael Shimanek, Erin Bennett, Thomas Chirichella and Xiao Fang Christine Lin, and to table the applications of Rebecca Thompson, Justice Sakyi, Jamell Bodie and Derrick Rankin, pending further details regarding their work experience and Marvia Taylor, pending receipt of an updated FACS evaluation which verifies a bachelors degree. The motion was unanimously carried.

Review of Firm Application

A motion was made by Mr. Paretta, seconded by Mr. Cohee to table the application of IS Partners, LLC due to tabling the application of David Dunkelberger, the principal in charge of the firm. The motion was unanimously carried.

Review of CPA Certificate Application

A motion was made by Mr. Wollaston, seconded by Mr. Paretta, to table the application of Donovin Seymour pending proof of 21 total hours of accountancy courses and proof his supervisor was an actively licensed CPA during the time of supervision. The motion was unanimously carried.

Complaint Status

04-03-08 – Forwarded to Office of Attorney General
04-12-08 – Closed
04-15-08 – Forwarded to Office of Attorney General
04-04-09 – Hearing May 2011
04-06-09 – Closed
04-07-09 – Forwarded to Office of Attorney General
04-10-09 – Closed
04-01-10 – Closed
04-02-10 – Open
04-03-10 – Open
04-07-10 – Open
04-01-11 – Assigned to Hearing Officer

Request for CPE Waiver

Fengzhi Ling submitted a request for a CPE waiver.

A motion was made by Mr. Cohee, seconded by Ms. Murray, to grant a 90 day extension (until 9/30/11) to Fengzhi Ling to complete her CPE for the current renewal period due to her foreign residency. The motion was unanimously carried. The permit is not renewable until completion of the required CPE.

Kaveena Barretto submitted a request for a CPE waiver.

A motion was made by Ms. Murray, seconded by Mr. Paretta, to grant a 6 month extension (until December 31, 2011) to Kaveena Barretto to complete the CPE for the current renewal period due to medical hardship. The motion was unanimously carried. The permit is not renewable until completion of the required CPE.

Correspondence

None.

OTHER BUSINESS BEFORE THE BOARD (for discussion only)

The Board received a request for clarification of Rule 104 which states that employees of a firm whose principle office is outside of Delaware but who work in excess of 80 hours must obtain a permit to practice. They questioned whether the 80 hours is over a period of one year, one renewal period or just a total of 80 hours. After discussion, the Board determined that 80 hours is consecutive hours. Once you have worked more than 80 consecutive hours in this State, you need a permit to practice.

The Board received correspondence from Shawn Bell of NASBA asking if Delaware accepts QAS and/or NASBA's Registry, and if so, whether the acceptance is automatic or requires other steps. The Board asked for additional information on the QAS standards in order to determine if they are equivalent Delaware.

Narinder Sandhu inquired as to whether their firm, located in the Cayman Islands, needs to be licensed in Delaware to perform audits for clients located in Delaware if they are doing the work in the Cayman Islands. The Board asked for more detailed information on the types of entities, their locations and the types of services provided.

Kathy Yates, Professional Education Services, inquired as to whether a secondary sponsor of their Board-approved ethics course would need to submit a full application for approval or if they could provide a list of sponsors to the Board. The Board determined that a new application is not necessary and that she can send a list of the secondary sponsors.

The Board office received an email inquiring as to whether Delaware will be participating in the international offering of the CPA exams starting in August 2011. Before making a decision, the Board would like to see a copy of the minutes from the meeting with NASBA when they gave the International Testing presentation.

PUBLIC COMMENT

James Collins, Director of the Division of Professional Regulation, introduced Roger Akin, Chief Hearing Officer, to the members of the Board. He explained that the new hearing process will be for complaints which are considered not related to the scope of practice or standard of care of the professions. This new hearing process will decrease the number of disciplinary hearings that have to go before the Board in the future.

NEXT SCHEDULED MEETING

The next meeting will be held on Wednesday, May 18, 2011 at 9:00 a.m. in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

ADJOURNMENT

A motion was made by Ms. Murray, seconded by Mr. Paretta to adjourn the meeting. The motion was unanimously carried. The meeting adjourned at 11:24 a.m.

Respectfully submitted,

Catherine A. Simon
Administrative Specialist II